

**AIRPORT COMMISSION OF AIRPORT DISTRICT #1  
OF JEFFERSON DAVIS PARISH  
Jennings, Louisiana**

**GENERAL PURPOSE FINANCIAL STATEMENTS**

**APRIL 30, 2000 AND 1999**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11-29-00

**AIRPORT COMMISSION OF AIRPORT DISTRICT #1  
OF JEFFERSON DAVIS PARISH  
Jennings, Louisiana**

**GENERAL PURPOSE FINANCIAL STATEMENTS  
APRIL 30, 2000**

**TABLE OF CONTENTS**

	<u>Page</u>
Independent Auditors' Report on the General Purpose Financial Statements	1-2
General Purpose Financial Statements	
Balance Sheet	4
Statement of Revenues, Expenditures, And Changes in Retained Earnings	5
Statement of Cash Flows	6
Notes to the Financial Statements	7-12
Supplemental Schedules	
Schedule of Property Rental and Gallonage Rental Income	14
Other Reports	
Report on Compliance and on Internal Control Over Financial Reporting Based on and Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	16
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	17-18
Schedule of Findings and Questioned Costs	19
Schedule of Expenditures of Federal Awards	20
Note to the Schedule of Expenditures of Federal Awards	21
Summary Schedule of Prior Audit Findings	22
Corrective Action Plan for Current Year Audit Findings	23
Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations	24-28

# KRIELOW & COMPANY

A PROFESSIONAL ACCOUNTING CORPORATION

510 N. CUTTING

P. O. DRAWER 918

JENNINGS, LA 70546

(318) 824-5007

## INDEPENDENT AUDITORS' REPORT

To the Airport Commission of Airport District #1  
of Jefferson Davis Parish  
Jennings, Louisiana

We have audited the accompanying general-purpose financial statements of the Airport Commission of Airport District #1 of Jefferson Davis Parish, a component unit of the Jefferson Davis Parish Police Jury, as of for the years ended April 30, 2000 and 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the Airport Commission of Airport District #1 of Jefferson Davis Parish's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Airport Commission of Airport District #1 of Jefferson Davis Parish, as of April 30, 2000 and 1999, and the results of its operations and the cash flows of its proprietary fund types for the years then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2000, on our consideration of the Airport Commission of Airport District #1 of Jefferson Davis Parish's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with governmental auditing standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule listed in the table of contents as supplemental information is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Airport Commission of Airport District #1 of Jefferson Davis Parish. The accompanying schedule of expenditures of federal awards, is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations*, and is also not a required part of the general purpose financial statements of the Airport Commission of Airport District #1 of Jefferson Davis Parish. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

*Krielow & Company*

Certified Public Accountants

Jennings, Louisiana  
October 26, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS**

**AIRPORT COMMISSION OF AIRPORT DISTRICT #1  
OF JEFFERSON DAVIS PARISH  
Jennings, Louisiana**

**BALANCE SHEET  
As of April 30, 2000 and 1999**

	<u>April 30, 2000</u>	<u>April 30, 1999</u>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents		
Jeff Davis Bank	\$ 60,502	\$ 10,162
Jeff Davis Bank-IMMA	177,011	169,156
Hibernia National Bank	5,934	6,086
Jeff Davis Bank-CD	155,145	52,888
Federal Grants Receivable	-	53,528
State Grants Receivable	-	6,055
Prepaid insurance	6,200	8,022
Total current assets	<u>\$ 404,792</u>	<u>\$ 305,897</u>
Property, plant and equipment:		
Land	\$ 993,549	\$ 993,549
Buildings, hangars, & equipment	4,046,877	4,168,778
Construction in progress	757,419	59,476
	<u>\$ 5,797,845</u>	<u>\$ 5,221,803</u>
Less accumulated depreciation	1,873,272	1,917,691
Net property, plant and equipment	<u>\$ 3,924,573</u>	<u>\$ 3,304,112</u>
Other assets:		
Utility line deposit	<u>\$ 73</u>	<u>\$ 73</u>
Total assets	<u><u>\$ 4,329,438</u></u>	<u><u>\$ 3,610,082</u></u>
<b>LIABILITIES AND FUND EQUITY</b>		
Current liabilities:		
Accounts payable	\$ 8,280	\$ 17,782
Retainage Payable	60,214	-
Retirement payable	24	24
Due to Taco Bell	3,540	9,600
Contracts Payable	-	49,476
Total current liabilities	<u>\$ 72,058</u>	<u>\$ 76,882</u>
Fund equity:		
Contributed capital - donated assets	\$ 751,325	\$ 751,325
Contributed capital - grant fund	3,185,209	2,550,079
Retained earnings - undesignated	320,846	231,796
Total fund equity	<u>\$ 4,257,380</u>	<u>\$ 3,533,200</u>
Total liabilities and fund equity	<u><u>\$ 4,329,438</u></u>	<u><u>\$ 3,610,082</u></u>

The Accompanying Notes Are An Integral Part Of This Statement

**AIRPORT COMMISSION OF AIRPORT DISTRICT #1  
OF JEFFERSON DAVIS PARISH  
Jennings, Louisiana**

**STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN RETAINED EARNINGS  
For the Years Ended April 30, 2000 and 1999**

	<u>April 30, 2000</u>	<u>April 30, 1999</u>
<b>Operating revenues:</b>		
Property rental income	\$ 289,758	\$ 247,113
Gallorage rental income	4,753	6,619
Miscellaneous income	3,625	-
Total operating revenues	<u>\$ 298,136</u>	<u>\$ 253,732</u>
<b>Operating expenses:</b>		
Personal services:		
Salaries	\$ 3,000	\$ 3,000
Retirement	233	233
Advertising, dues & subscriptions:		
Dues & subscriptions	40	40
Office printing	1,574	2,041
Utilities:		
Utilities	4,749	4,639
Telephone	1,613	844
Repairs and maintenance:		
Airport	36,778	49,269
Buildings	1,822	17,029
Equipment	5,362	7,356
Other	-	1,024
Materials and supplies:		
Office expense	606	401
Other operating expenses:		
Airport management contract	42,000	42,000
Professional fees	6,602	6,850
Insurance	12,665	14,773
Commission Exp.-Payless	-	1,526
Conventions	351	1,295
Recording Fees	-	159
Bad Debts	-	20,000
Depreciation	112,110	103,926
Total operating expenses	<u>\$ 229,505</u>	<u>\$ 276,405</u>
Operating income (loss)	<u>\$ 68,631</u>	<u>\$ (22,673)</u>
<b>Nonoperating revenues (expenses):</b>		
Interest income	\$ 10,112	\$ 6,868
Grant-DOTD	11,809	-
Gain/Loss Sale of Assets	(1,502)	-
Total nonoperating revenues (expenses)	<u>\$ 20,419</u>	<u>\$ 6,868</u>
<b>Net income (loss)</b>	<u>\$ 89,050</u>	<u>\$ (15,805)</u>
<b>Retained earnings, as beginning of year</b>	<u>231,796</u>	<u>247,601</u>
<b>Retained earnings, end of year</b>	<u><u>\$ 320,846</u></u>	<u><u>\$ 231,796</u></u>

The Accompanying Notes Are An Integral Part Of This Statement



**AIRPORT COMMISSION OF AIRPORT DISTRICT #1  
OF JEFFERSON DAVIS PARISH  
Jennings, Louisiana**

**STATEMENT OF CASH FLOWS  
For the Years Ended April 30, 2000 and 1999**

	<u>April 30, 2000</u>	<u>April 30, 1999</u>
<b>Cash flows from operating activities:</b>		
Operating income (loss)	\$ 68,631	\$ (22,673)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation	112,110	103,926
Net changes in assets and liabilities:		
Decrease (increase) in receivables	59,583	13,209
Decrease (increase) in prepaid insurance	1,822	1,396
Increase (decrease) in accounts payable	(15,562)	(5,075)
Increase (decrease) in retainage payable	60,214	-
Increase (decrease) in contracts payable	(49,476)	5,159
Net cash provided by operating activities	<u>\$ 237,322</u>	<u>\$ 95,942</u>
<b>Cash flows from noncapital financing activities:</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Cash flows from capital and related financing activities:</b>		
Contributed capital (Louisiana D.O.T.D.)	\$ 74,896	\$ 93,696
Contributed capital (DOT/FAA)	572,043	53,528
Proceeds from capital dispositions	2,577	10,500
Payments for capital acquisitions	(736,650)	(230,353)
Interest income	10,112	6,868
Net cash provided (used) by financing activities	<u>\$ (77,022)</u>	<u>\$ (65,761)</u>
<b>Cash flows from investing activities:</b>		
Net cash provided (used) by investing activities	<u>\$ -</u>	<u>\$ -</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	<u>\$ 160,300</u>	<u>\$ 30,181</u>
<b>Cash and cash equivalents at beginning of year</b>	<u>238,292</u>	<u>208,111</u>
<b>Cash and cash equivalents at end of year</b>	<u><u>\$ 398,592</u></u>	<u><u>\$ 238,292</u></u>

The Accompanying Notes Are An Integral Part Of This Statement



**AIRPORT COMMISSION OF AIRPORT DISTRICT #1  
OF JEFFERSON DAVIS PARISH  
Jennings, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2000**

**INTRODUCTION**

Airport District #1 was created by Jefferson Davis Parish Police Jury Ordinance No. 483 on March 7, 1963 pursuant to Louisiana Revised Statutes 2:326 and is a political subdivision of Jefferson Davis Parish and the State of Louisiana. The Airport Commission is the governing authority of the Airport District consisting of five commissioners appointed by the Jefferson Davis Parish Police Jury to varying terms. The Commission's primary source of revenue is through hangar, building and property rentals.

The accounting and reporting policies of the Airport Commission of Airport District #1 conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Government Audit Guide*, and to the industry audit guide, *Audits of State and Local Governmental Units*, published by the American Institute of Certified Public Accountants. Our examination was also made in accordance with the provisions of *Government Auditing Standards*, promulgated by the United States Comptroller General, as they pertain to financial and compliance audits.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

Because the police jury appoints members of the board and has the ability to significantly influence operations, the District was determined to be a component unit of the Jefferson Davis Parish Police Jury, the governing body of the parish with the oversight responsibility. The accompanying financial statements present information only on the funds maintained by the commission and do not present information of the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

**AIRPORT COMMISSION OF AIRPORT DISTRICT #1  
OF JEFFERSON DAVIS PARISH  
Jennings, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2000**

**C. FUND ACCOUNTING**

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The fund presented in the general purpose financial statements is described as follows:

**PROPRIETARY FUND**

*Enterprise Funds* - Enterprise funds are used to account for operations (a) which are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

All proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The proprietary fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Fund equity is segregated into contributed capital (if any) and retained earnings components. Proprietary fund type operating statements present increases and decreases in net total assets. All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

**E. BUDGETARY PRACTICES**

The Commission was not required and did not adopt a budget for the fiscal year ended April 30, 2000 or April 30, 1999.

**AIRPORT COMMISSION OF AIRPORT DISTRICT #1  
OF JEFFERSON DAVIS PARISH  
Jennings, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2000**

**F. CASH AND CASH EQUIVALENTS  
AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Commission may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the Commission may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

**G. PREPAID INSURANCE**

Prepaid insurance in the enterprise fund consists of insurance expenses to be allocated ratably over the policy periods. The costs are recorded as prepaid expenses at the time the insurance premiums are paid.

**H. FIXED ASSETS**

All fixed assets are valued at historical cost or if contributed property, at their estimated fair value at time of contribution. Repairs and maintenance are recorded as expenses; renewals and betterments are capitalized. The sale or disposal of fixed assets is recorded by removing cost and accumulated depreciation from the accounts and charging the resulting gain or loss to income.

Fixed assets used in the proprietary fund operations are included on the balance sheet of the fund net of accumulated depreciation. Depreciation of all exhaustible fixed assets used by proprietary fund operations is charged as an expense against operations. Depreciation has been calculated on each class of depreciable property using the straight-line method over the estimated useful lives of the assets.

**I. COMPENSATED ABSENCES**

The Commission has no formal vacation and sick leave policy adopted since it has only one part-time employee and provides for no compensated absences.

**J. FUND EQUITY**

**Contributed Capital**

Contributed capital is recorded in the proprietary fund when such resources are restricted for the acquisition or construction of capital assets. Contributed capital is not amortized based on the depreciation recognized on that portion of the assets acquired or constructed from such resources. For the years ending April 30, 2000 and 1999 the Commission received the following amounts from the following agencies:



**AIRPORT COMMISSION OF AIRPORT DISTRICT #1  
OF JEFFERSON DAVIS PARISH  
Jennings, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2000**

	<u>April 30, 2000</u>	<u>April 30, 1999</u>
Department of Transportation/Federal Aviation		
Administration	\$ 572,043	\$ 53,528
State of Louisiana DOTD	<u>74,896</u>	<u>93,696</u>
	<u>\$ 646,939</u>	<u>\$ 147,224</u>

**2. CASH AND INVESTMENTS**

At April 30, 2000 and 1999, the Commission has cash and cash equivalents totaling \$ 398,592 and \$238,292, respectively, as follows:

	<u>April 30, 2000</u>	<u>April 30, 1999</u>
Interest bearing demand deposits	<u>\$ 398,592</u>	<u>\$ 238,292</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at April 30, 2000 and 1999, are secured as follows:

	<u>April 30, 2000</u>	<u>April 30, 1999</u>
Bank Balance	<u>\$ 398,592</u>	<u>\$ 238,292</u>
Insured (FDIC)	\$ 166,436	\$ 117,810
Uninsured, Uncollateralized:		
Pledged securities held by pledging		
Bank's agent in Bank's name	<u>232,156</u>	<u>120,482</u>
Total	<u>\$ 398,592</u>	<u>\$ 238,292</u>

Even though the pledged securities are considered uncollateralized-uninsured under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Airport Commission of Airport District #1 of Jefferson Davis Parish that the fiscal agent has failed to pay deposited funds upon demand.

**AIRPORT COMMISSION OF AIRPORT DISTRICT #1  
OF JEFFERSON DAVIS PARISH  
Jennings, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2000**

**3. RECEIVABLES**

The following is a summary of receivables at April 30, 2000 and 1999:

	<u>April 30, 2000</u>	<u>April 30, 1999</u>
Rents Receivable-SRS Manufacturing	\$ 20,000	\$ 20,000
Grant Receivable-State	-0-	6,055
Grant Receivable-Federal	<u>-0-</u>	<u>53,528</u>
Total	<u>\$ 20,000</u>	<u>\$ 79,583</u>

The Airport Commission has a \$20,000 rent receivable from SRS Manufacturing who is currently under bankruptcy reorganization as of year end April 30, 2000. An estimate of the possible loss could not be determined as of the report date.

**4. FIXED ASSETS**

A summary of proprietary property, plant, and equipment follows:

	<u>April 30, 2000</u>	<u>April 30, 1999</u>
Land	\$ 993,549	\$ 993,549
Runways and Improvements	2,806,617	2,806,013
Buildings and Hangars	861,107	961,969
Improvements Other than Buildings and Hangars	299,316	309,999
Furniture and Equipment	79,837	90,797
Construction-In-Progress	<u>757,419</u>	<u>59,476</u>
Sub-Total	\$ 5,797,845	\$ 5,221,803
Less Accumulated Depreciation	<u>1,873,272</u>	<u>1,917,691</u>
Total	<u>\$ 3,924,573</u>	<u>\$ 3,304,112</u>

Fully depreciated assets totaled \$713,695 and \$863,197 at April 30, 2000 and 1999, respectively.

**5. COMPENSATION PAID TO BOARD MEMBERS**

The Commission paid no compensation to board members for the years ended April 30, 2000 and 1999.

**AIRPORT COMMISSION OF AIRPORT DISTRICT #1  
OF JEFFERSON DAVIS PARISH  
Jennings, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED APRIL 30, 2000**

**6. LEASES**

At April 30, 2000, the cost of property the Commission held for lease was \$805,213 with accumulated depreciation of such property of \$608,903.

Future minimum rentals on non-cancelable leases of such property in aggregate are as follows.

Fiscal Year:	
2001	\$ 234,888
2002	236,589
2003	208,369
2004	182,073
2005	93,824
Thereafter	<u>239,656</u>
Total	<u>\$ 1,195,399</u>

## **SUPPLEMENTAL SCHEDULES**



**AIRPORT COMMISSION OF AIRPORT DISTRICT #1  
OF JEFFERSON DAVIS PARISH  
Jennings, Louisiana**

**SCHEDULE OF PROPERTY RENTAL AND GALLONAGE RENTAL INCOME  
For the Years Ended April 30, 2000 and 1999**

	<u>April 30, 2000</u>	<u>April 30, 1999</u>
<u>PROPERTY RENTAL INCOME</u>		
Large hangar	\$ 5,919	\$ 5,919
T-hangars	17,045	17,090
Macro Oil	15,000	19,500
SRS Manufacturing	-	20,250
Taco Bell	20,964	13,884
Waffle House	8,580	8,580
Hangar (CHI)	1,125	675
Acadiana III	4,200	3,700
Payless	12,720	12,720
Airport Car Rentals	4,200	4,200
D & D Brokers	4,200	4,200
Bubba Oustalet	28,800	28,800
Acadian Ambulance	3,300	3,300
Shop Rite	79,872	79,872
Jeff Davis Bank	30,000	7,500
M. P. & A. Trucking	33,813	7,803
Wendy's	20,020	4,620
Other	-	4,500
	<u>          </u>	<u>          </u>
Total property rental income	<u>\$ 289,758</u>	<u>\$ 247,113</u>
 <u>GALLONAGE RENTAL INCOME</u>		
Riceland Aviation	\$ 1,527	\$ 1,489
Macro Oil	<u>3,226</u>	<u>5,130</u>
Total gallonage rental income	<u>\$ 4,753</u>	<u>\$ 6,619</u>

The Accompanying Notes Are An Integral Part Of This Statement

## **OTHER REPORTS**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Airport Commission of Airport District #1  
of Jefferson Davis Parish  
Jennings, Louisiana

We have audited the general purpose financial statements of the Airport Commission of Airport District #1 of Jefferson Davis Parish, a component unit of the Jefferson Davis Parish Police Jury as of and for the year ended April 30, 2000, and have issued our report thereon dated October 26, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Airport Commission of Airport District #1 of Jefferson Davis Parish's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Airport Commission of Airport District #1 of Jefferson Davis Parish's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Krielow & Company*  
Certified Public Accountants

Jennings, Louisiana  
October 26, 2000

**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Airport Commission of Airport District #1  
of Jefferson Davis Parish  
Jennings, Louisiana

Compliance

We have audited the compliance of the Airport Commission of Airport District #1 of Jefferson Davis Parish, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended April 30, 2000. The Airport Commission of Airport District #1 of Jefferson Davis Parish's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Airport Commission of Airport District #1 of Jefferson Davis Parish's management. Our responsibility is to express an opinion on the Airport Commission of Airport District #1 of Jefferson Davis Parish's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Airport Commission of Airport District #1 of Jefferson Davis Parish's compliance with those requirements and performing such other procedures as we considered in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Airport Commission of Airport District #1 of Jefferson Davis Parish's compliance with those requirements.

In our opinion, the Airport Commission of Airport District #1 of Jefferson Davis Parish complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended April 30, 2000.

Internal Control Over Compliance

The management of the Airport Commission of Airport District #1 of Jefferson Davis Parish is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Airport Commission of Airport District #1 of Jefferson Davis Parish's, internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in

of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by others than specified parties.

*Kriellaw & Company*  
Certified Public Accountants

Jennings, Louisiana  
October 26, 2000



**AIRPORT COMMISSION OF AIRPORT DISTRICT #1  
OF JEFFERSON DAVIS PARISH  
Jennings, Louisiana**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED APRIL 30, 2000**

**SUMMARY OF AUDIT RESULTS**

1. The auditors' report expresses an unqualified opinion on the general purpose financial statements of the Airport Commission of Airport District #1 of Jefferson Davis Parish.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the general purpose financial statements of the Airport Commission of Airport District #1 of Jefferson Davis Parish were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditors' report on compliance for the major federal award program for the Airport Commission of Airport District #1 of Jefferson Davis Parish expresses an unqualified opinion on all major federal programs.
6. No audit findings relative to the major federal award program for the Airport Commission of Airport District #1 of Jefferson Davis Parish are reported in this schedule.
7. The program tested as a major program included:

Federal Grantor/ Pass-Through Grantor/ Program Name	<u>CFDA Number</u>
<u>United States Department of Transportation- Federal Aviation Administration Airport Improvement Program</u>	20.106

8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. The Airport Commission of Airport District #1 of Jefferson Davis Parish did not qualify as a low-risk auditee.

**FINDINGS -- FINANCIAL STATEMENT AUDIT**

None

**FINDINGS AND QUESTIONED COST -- MAJOR FEDERAL AWARDS PROGRAM AUDIT**

None

**AIRPORT COMMISSION OF AIRPORT DISTRICT #1  
OF JEFFERSON DAVIS PARISH  
Jennings, Louisiana**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED APRIL 30, 2000**

<u>Federal Grantor/ Pass-Through Grantor/ Program Name</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identification Number</u>	<u>Expenditures</u>
<u>United States Department of Transportation-Federal Aviation Administration</u>			
Airport Improvement Program	20.106	N/A	\$ 625,571
Total Expenditures of Federal Awards			\$ 625,571



**AIRPORT COMMISSION OF AIRPORT DISTRICT #1  
OF JEFFERSON DAVIS PARISH  
Jennings, Louisiana**

**NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED APRIL 30, 2000**

**NOTE A-BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Airport Commission of Airport District #1 of Jefferson Davis Parish and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**AIRPORT COMMISSION OF AIRPORT DISTRICT #1  
OF JEFFERSON DAVIS PARISH  
Jennings, Louisiana**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
For the Year Ended April 30, 2000**

<u>Ref No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
----------------	---	-------------------------------	---	--

No Prior Year Audit Findings.

**AIRPORT COMMISSION OF AIRPORT DISTRICT #1  
OF JEFFERSON DAVIS PARISH  
Jennings, Louisiana**

**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS  
For the Year Ended April 30, 2000**

<u>Ref No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
----------------	---	-------------------------------	---	--

No Current Year Audit Findings.

FORM **SF-SAC**  
(8-97)U.S. DEPARTMENT OF COMMERCE - BUREAU OF THE CENSUS  
ACTING AS COLLECTING AGENT FOR  
OFFICE OF MANAGEMENT AND BUDGET**Data Collection Form for Reporting on  
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS**Complete this form, as required by OMB Circular A-133, "Audits  
of States, Local Governments, and Non-Profit Organizations."**RETURN TO**Single Audit Clearinghouse  
1201 E. 10<sup>th</sup> Street  
Jeffersonville, IN 47132**PART I** **GENERAL INFORMATION** *(To be completed by auditee, except for Item 7)*

1. Fiscal year ending date for this submission mm/dd/yy 4/30/00		2. Type of Circular A-133 audit 1 <input checked="" type="checkbox"/> Single audit      2 <input type="checkbox"/> Program-specific audit	
3. Audit period covered 1 <input checked="" type="checkbox"/> Annual      3 <input type="checkbox"/> Other -      Months 2 <input type="checkbox"/> Biennial		FEDERAL GOVERNMENT USE ONLY	4. Date received by Federal clearinghouse
5. Employer Identification Number (EIN) a. Auditee EIN      726000584      b. Are multiple EINs covered in this report? 1 <input type="checkbox"/> Yes    2 <input checked="" type="checkbox"/> No			
<b>6. AUDITEE INFORMATION</b>		<b>7. AUDITOR INFORMATION</b> <i>(To be completed by auditor)</i>	
a. Auditee name Airport Commission of Airport District #1 of Jefferson Davis Parish		a. Auditor name KRIELOW & COMPANY (APAC)	
b. Auditee address <i>(Number and street)</i> Street P. O. Box 1409  City JENNINGS State LOUISIANA      ZIP Code 70546		b. Auditor address <i>(Number and street)</i> Street 510 N. CUTTING AVENUE  City JENNINGS State LOUISIANA      ZIP Code 70546	
c. Auditee contact Name MRS. ETHELYN CALDWELL  Title SECRETARY-TREASURER		c. Auditor contact Name EDWARD L. KRIELOW  Title CPA-OWNER	
d. Auditee contact telephone 337-824-4792		d. Auditor contact telephone 337-824-5007	
e. Auditee contact FAX <i>(Optional)</i> 337-824-8908		e. Auditor contact FAX <i>(Optional)</i> 337-824-8852	
f. Auditee contact E-mail <i>(Optional)</i>		f. Auditor contact E-mail <i>(Optional)</i> EKrielow@AOL.com	

<p><b>g. AUDITEE CERTIFICATION STATEMENT</b> - This is to certify that, to the best of my knowledge and belief, the auditee has:</p> <p>(1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in <b>Parts I, II, and III</b> of this data collection form is accurate and complete. I declare that the foregoing is true and correct.</p>	<p><b>g. AUDITOR STATEMENT</b> - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 5 and 6, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is <b>not a substitute</b> for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in <b>Parts II and III</b> of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.</p>
<p>Signature of certifying official <i>M. E. Caldwell</i> Date Month Day Year <i>10/30/00</i></p>	
<p>Name/Title of certifying official <i>Evelyn Caldwell</i> Secretary - Treasurer</p>	<p>Signature of auditor <i>Edward L. Fuchs</i> Date Month Day Year <i>10-30-00</i></p>

<b>PART I</b> <b>GENERAL INFORMATION - Continued</b>					
<p>8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. (Mark (X) one box)</p> <p>1 <input type="checkbox"/> Cognizant agency    2 <input checked="" type="checkbox"/> Oversight agency</p>					
<p>9. Name of Federal cognizant or oversight agency for audit. (Mark (X) one box)</p> <table style="width: 100%; border: none;"> <tr> <td style="vertical-align: top; width: 33%;"> <p>01 <input type="checkbox"/> African Development Foundation</p> <p>02 <input type="checkbox"/> Agency for International Development</p> <p>10 <input type="checkbox"/> Agriculture</p> <p>11 <input type="checkbox"/> Commerce</p> <p>94 <input type="checkbox"/> Corporation for National and Community Service</p> <p>12 <input type="checkbox"/> Defense</p> <p>84 <input type="checkbox"/> Education</p> <p>81 <input type="checkbox"/> Energy</p> <p>66 <input type="checkbox"/> Environmental Protection Agency</p> </td> <td style="vertical-align: top; width: 33%;"> <p>83 <input type="checkbox"/> Federal Emergency Management Agency</p> <p>34 <input type="checkbox"/> Federal Mediation and Conciliation Service</p> <p>39 <input type="checkbox"/> General Services Administration</p> <p>93 <input type="checkbox"/> Health and Human Services</p> <p>14 <input type="checkbox"/> Housing and Urban Development</p> <p>03 <input type="checkbox"/> Institute for Museum Services</p> <p>04 <input type="checkbox"/> Inter-American Foundation</p> <p>15 <input type="checkbox"/> Interior</p> </td> <td style="vertical-align: top; width: 33%;"> <p>16 <input type="checkbox"/> Justice</p> <p>17 <input type="checkbox"/> Labor</p> <p>43 <input type="checkbox"/> National Aeronautics and Space Administration</p> <p>89 <input type="checkbox"/> National Archives and Records Administration</p> <p>05 <input type="checkbox"/> National Endowment for the Arts</p> <p>06 <input type="checkbox"/> National Endowment for the Humanities</p> <p>47 <input type="checkbox"/> National Science Foundation</p> <p>07 <input type="checkbox"/> Office of National Drug Control Policy</p> </td> <td style="vertical-align: top; width: 33%;"> <p>08 <input type="checkbox"/> Peace Corps</p> <p>59 <input type="checkbox"/> Small Business Administration</p> <p>96 <input type="checkbox"/> Social Security Administration</p> <p>19 <input type="checkbox"/> State</p> <p>20 <input checked="" type="checkbox"/> Transportation</p> <p>21 <input type="checkbox"/> Treasury</p> <p>82 <input type="checkbox"/> United States Information Agency</p> <p>64 <input type="checkbox"/> Veterans Affairs</p> <p><input type="checkbox"/> Other - Specify:</p> </td> </tr> </table>		<p>01 <input type="checkbox"/> African Development Foundation</p> <p>02 <input type="checkbox"/> Agency for International Development</p> <p>10 <input type="checkbox"/> Agriculture</p> <p>11 <input type="checkbox"/> Commerce</p> <p>94 <input type="checkbox"/> Corporation for National and Community Service</p> <p>12 <input type="checkbox"/> Defense</p> <p>84 <input type="checkbox"/> Education</p> <p>81 <input type="checkbox"/> Energy</p> <p>66 <input type="checkbox"/> Environmental Protection Agency</p>	<p>83 <input type="checkbox"/> Federal Emergency Management Agency</p> <p>34 <input type="checkbox"/> Federal Mediation and Conciliation Service</p> <p>39 <input type="checkbox"/> General Services Administration</p> <p>93 <input type="checkbox"/> Health and Human Services</p> <p>14 <input type="checkbox"/> Housing and Urban Development</p> <p>03 <input type="checkbox"/> Institute for Museum Services</p> <p>04 <input type="checkbox"/> Inter-American Foundation</p> <p>15 <input type="checkbox"/> Interior</p>	<p>16 <input type="checkbox"/> Justice</p> <p>17 <input type="checkbox"/> Labor</p> <p>43 <input type="checkbox"/> National Aeronautics and Space Administration</p> <p>89 <input type="checkbox"/> National Archives and Records Administration</p> <p>05 <input type="checkbox"/> National Endowment for the Arts</p> <p>06 <input type="checkbox"/> National Endowment for the Humanities</p> <p>47 <input type="checkbox"/> National Science Foundation</p> <p>07 <input type="checkbox"/> Office of National Drug Control Policy</p>	<p>08 <input type="checkbox"/> Peace Corps</p> <p>59 <input type="checkbox"/> Small Business Administration</p> <p>96 <input type="checkbox"/> Social Security Administration</p> <p>19 <input type="checkbox"/> State</p> <p>20 <input checked="" type="checkbox"/> Transportation</p> <p>21 <input type="checkbox"/> Treasury</p> <p>82 <input type="checkbox"/> United States Information Agency</p> <p>64 <input type="checkbox"/> Veterans Affairs</p> <p><input type="checkbox"/> Other - Specify:</p>
<p>01 <input type="checkbox"/> African Development Foundation</p> <p>02 <input type="checkbox"/> Agency for International Development</p> <p>10 <input type="checkbox"/> Agriculture</p> <p>11 <input type="checkbox"/> Commerce</p> <p>94 <input type="checkbox"/> Corporation for National and Community Service</p> <p>12 <input type="checkbox"/> Defense</p> <p>84 <input type="checkbox"/> Education</p> <p>81 <input type="checkbox"/> Energy</p> <p>66 <input type="checkbox"/> Environmental Protection Agency</p>	<p>83 <input type="checkbox"/> Federal Emergency Management Agency</p> <p>34 <input type="checkbox"/> Federal Mediation and Conciliation Service</p> <p>39 <input type="checkbox"/> General Services Administration</p> <p>93 <input type="checkbox"/> Health and Human Services</p> <p>14 <input type="checkbox"/> Housing and Urban Development</p> <p>03 <input type="checkbox"/> Institute for Museum Services</p> <p>04 <input type="checkbox"/> Inter-American Foundation</p> <p>15 <input type="checkbox"/> Interior</p>	<p>16 <input type="checkbox"/> Justice</p> <p>17 <input type="checkbox"/> Labor</p> <p>43 <input type="checkbox"/> National Aeronautics and Space Administration</p> <p>89 <input type="checkbox"/> National Archives and Records Administration</p> <p>05 <input type="checkbox"/> National Endowment for the Arts</p> <p>06 <input type="checkbox"/> National Endowment for the Humanities</p> <p>47 <input type="checkbox"/> National Science Foundation</p> <p>07 <input type="checkbox"/> Office of National Drug Control Policy</p>	<p>08 <input type="checkbox"/> Peace Corps</p> <p>59 <input type="checkbox"/> Small Business Administration</p> <p>96 <input type="checkbox"/> Social Security Administration</p> <p>19 <input type="checkbox"/> State</p> <p>20 <input checked="" type="checkbox"/> Transportation</p> <p>21 <input type="checkbox"/> Treasury</p> <p>82 <input type="checkbox"/> United States Information Agency</p> <p>64 <input type="checkbox"/> Veterans Affairs</p> <p><input type="checkbox"/> Other - Specify:</p>		
<b>PART II</b> <b>FINANCIAL STATEMENTS (To be completed by auditor)</b>					
<p>1. Type of audit report (Mark (X) one box)</p> <p>1 <input checked="" type="checkbox"/> Unqualified opinion    2 <input type="checkbox"/> Qualified opinion    3 <input type="checkbox"/> Adverse opinion    4 <input type="checkbox"/> Disclaimer of opinion</p>					
<p>2. Is a "going concern" explanatory paragraph included in the audit report?    1 <input type="checkbox"/> Yes    2 <input checked="" type="checkbox"/> No</p>					
<p>3. Is a reportable condition disclosed?    1 <input type="checkbox"/> Yes    2 <input checked="" type="checkbox"/> No -SKIP to Item 5</p>					
<p>4. Is any reportable condition reported as a material weakness?    1 <input type="checkbox"/> Yes    2 <input checked="" type="checkbox"/> No</p>					
<p>5. Is a material noncompliance disclosed?    1 <input type="checkbox"/> Yes    2 <input checked="" type="checkbox"/> No</p>					

**PART III****FEDERAL PROGRAMS (To be completed by auditor)**

1. Type of audit report on major program compliance

1 ☒ Unqualified opinion    2 ☐ Qualified opinion    3 ☐ Adverse opinion    4 ☐ Disclaimer of opinion

2. What is the dollar threshold to distinguish Type A and Type B programs §\_.520(b)?

\$300,000

3. Did the auditee qualify as a low-risk auditee (§\_.530)?

1 ☐ Yes    2 ☒ No

4. Are there any audit findings required to be reported under §\_.510(a)?

1 ☐ Yes    2 ☒ No

5. Which Federal Agencies are required to receive the reporting package? (Mark (X) all that apply)

- |  |  |   |  |
|--|--|---|--|
| 01 <input type="checkbox"/> African Development Foundation                 | 83 <input type="checkbox"/> Federal Emergency Management Agency        | 16 <input type="checkbox"/> Justice                                       | 08 <input type="checkbox"/> Peace Corps                      |
| 02 <input type="checkbox"/> Agency for International Development           | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service | 17 <input type="checkbox"/> Labor   | 59 <input type="checkbox"/> Small Business Administration    |
| 10 <input type="checkbox"/> Agriculture                                    | 39 <input type="checkbox"/> General Services Administration            | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration   |
| 11 <input type="checkbox"/> Commerce                                       | 93 <input type="checkbox"/> Health and Human Services                  | 89 <input type="checkbox"/> National Archives and Records Administration  | 19 <input type="checkbox"/> State                            |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input type="checkbox"/> Housing and Urban Development              | 05 <input type="checkbox"/> National Endowment for the Arts               | 20 <input checked="" type="checkbox"/> Transportation        |
| 12 <input type="checkbox"/> Defense  | 03 <input type="checkbox"/> Institute for Museum Services              | 06 <input type="checkbox"/> National Endowment for the Humanities         | 21 <input type="checkbox"/> Treasury                         |
| 84 <input type="checkbox"/> Education                                      | 04 <input type="checkbox"/> Inter-American Foundation                  | 47 <input type="checkbox"/> National Science Foundation                   | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy   | 15 <input type="checkbox"/> Interior                                   | 07 <input type="checkbox"/> Office of National Drug Control Policy        | 64 <input type="checkbox"/> Veterans Affairs                 |
| 66 <input type="checkbox"/> Environmental Protection Agency                |  |   | 00 <input type="checkbox"/> None                             |
|  |  |   | <input type="checkbox"/> Other - Specify:                    |



**PART III** FEDERAL PROGRAMS - Continued

## 6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

## 7. AUDIT FINDINGS AND QUESTIONED COSTS

CFDA number (a)	Name of Federal program (b)	Amount expended (c)	Major program (a)	Type of compliance requirement (b)	Amount of questioned costs (c)	Internal control findings (d)	Audit finding reference number(s) (e)
20.106	Airport Improvement Program	\$625,571	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	O	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		\$	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input type="checkbox"/> C	
		\$					



<sup>1</sup> Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available.

<sup>2</sup> Type of compliance requirement (Enter the letter(s) of all that apply to audit findings and questioned costs reported for each Federal program.)

- |   |  |                                 |
|---|--|---------------------------------|
| A. Activities allowed or unallowed        | G. Matching, level of effort, earmarking               | L. Reporting                    |
| B. Allowable costs/cost principles        | H. Period of availability of funds                     | M. Subrecipient monitoring      |
| C. Cash management                        | I. Procurement   | N. Special tests and provisions |
| D. Davis - Bacon Act                      | J. Program income                                      | O. None                         |
| E. Eligibility                            | K. Real property acquisition and relocation assistance |                                 |
| F. Equipment and real property management |  |                                 |

<sup>3</sup> Type of internal control findings (Mark (X) all that apply)

- |                        |                          |                  |
|------------------------|--------------------------|------------------|
| A. Material weaknesses | B. Reportable conditions | C. None reported |
|------------------------|--------------------------|------------------|